


ABSTRACT  
OF  
REPORT  
OF  
COMMITTEE ON FINANCE.

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Issued by direction of Gourgas Grand Lodge of Perfection.

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PITTSBURGH:  
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# Gourgas Grand Lodge of Perfection.

INSTITUTED JANUARY 20, 1852.

## OFFICERS.

James Kerr, Jr., 33°,	-	-	-	T.:P.:G.:M.:
George Porteous Balmain, 33°,	-			H.:of T.:D.:G.:M.:
Arthur Benjamin Wigley, 32°,	-		-	V.:S.:G.:W.:
Alfred Sutton Bishop, 32°,	-	-		V.:J.:G.:W.:
James W. Brown, 32°,	-	-	-	Gr.:Orator.
Joseph Eichbaum, 33°,	-	-		Gr.:Treasurer.
John Edgar Haines, 32°,	-		-	Gr.:Secretary.
Henry Hagen Arnold, 32°,	-	-		Gr.:M.:of C.:
Charles Mathias Bartberger, 32°,		-		Gr.:C.:of G.:
Joseph Shallenberger, 32°,	-	-		Gr.:Hospitaler.
George Cruthers Johnstone, 32°,		-		Gr.:Tyler.
Philip Keller, Jr., 32°,	-	.		Asst.:Gr.:Secretary.

## TRUSTEES.

James Kerr, Jr., 33°.  
 Joseph Eichbaum, 33°.  
 John E. Haines, 32°.

PENNSYLVANIA  
Grand Council Princes of Jerusalem.

INSTITUTED MAY 14, 1857.



OFFICERS



Charles Christian Baer, 33°,	-	-	M.:E.:S.:P.:G.:M.:
David A. Stevenson, 32°,	-	-	G.:H.:P.:D.:G.:M.:
Lee Stewart Smith, 33°,	-	-	M.:E.:S.:G.:W.:
William Hunt Slack, 33°,	-	-	M.:E.:J.:G.:W.:
Joseph Eichbaum, 33°,	-	-	Val.:Gr.:Treasurer.
John Edgar Haines, 32°,	-	-	Val.:Gr.:Secretary.
Charles Edward Miller, 32°,	-	-	Val.:Gr.:M.:of C.:
Joseph Shallenberger, 32°,	-	-	Val.:Gr.:Almoner.
Allan Campbell Kerr, 32°,	-	-	Val.:Gr.:M.:of E.:
George Cruthers Johnstone, 32°,	-	-	Gr.:Tyler.
Philip Keller, Jr., 32°,	-	-	Asst.:Val.:Gr.:Secy.

# PITTSBURGH

## Grand Chapter of Rose-Croix.

INSTITUTED MAY 14, 1857.



### OFFICERS.



George Wilkins Guthrie, 33°,	-	M..W..and P..M..
James W. Brown, 32°,	-	M..E..and P..K..S..W..
Allan Campbell Kerr, 32°,	-	M..E..and P..K..J..W..
Joseph Lilond Lytle, 32°,	-	M..E..and P..K..G..O..
Joseph Eichbaum, 33°,	-	R..and P..K..Treasurer.
John Edgar Haines, 32°,	-	R..and P..K..Secretary.
Joseph Shallenberger, 32°,	-	R..and P..K..Hospitaler.
Americus Vespucius Holmes, 32°,	R..and P..K..M..of C..	
Wm. St. Clair Denny Corcoran, 32°,	R..and P..K..C..of G..	
Philip Keller, Jr., 32°,	-	Asst..R..and P..K..Secy.

## PENNSYLVANIA

## Sovereign Grand Consistory, S.:P.:R.:S.:32°.

INSTITUTED MAY 14, 1857.



## OFFICERS.



James Isaac Buchanan, 33°,	-	Ills.:Com.-in-Chief.
Lee Stewart Smith, 33°,	-	Ills.:First Lt.:Com.
Harry Wade Dunlap, 32°,	-	Ills.:Second Lt.:Com.
Charles Roe Dallas, 32°,	-	Ills.:M.:of S.:and G.:O.:
James B. Youngson, 32°,	-	Ills.:Gr.:Chancellor.
Joseph Eichbaum, 33°,	-	Ills.:Gr.:Treasurer.
John Edgar Haines, 32°,	-	Ills.:Gr.:Sec'y K. of S. & A.
Oscar Christopher Ganter, 32°,		Ills.:Gr.:E.:and A.:
Joseph Shallenberger, 32°,	-	Ills.:Gr.:Hospitaler.
James Stevens Arnold, 32°,	-	Ills.:Gr.:M.:of C.:
Fager Jackson Shidle, 32°,	-	Ills.:Gr.:Standard Bearer.
Samuel Battles Williams, 32°,		Ills.:Gr.:C.:of G.:
George Cruthers Johnstone, 32°,		Ills.:Gr.:Sentinel.
Philip Keller, Jr., 32°,	-	Asst.:Ills.:Gr.:Secretary



## Report of Finance Committee.

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*To the T.:P.:G.:M.:Officers and Members of  
Gourgas Grand Lodge of Perfection, A.:A.:S.:R.:  
N. M. J. U. S. A., Valley of Pittsburgh.*

Your Finance Committee have audited the statements covering the period from January 6th, 1891, to February 18th, 1892, inclusive, submitted to us by your Grand Secretary, and hereunto attached, and find them in accordance with the records and vouchers of your Grand Secretary and Grand Treasurer.

The total cash received during the year was	-	\$14,142 89
Deduct fees returned to applicants,	\$955 00	
Dues returned to a member,	- 5 00	
		960 00
		<u>\$13,182 89</u>

Increase over previous year, including interest and excluding amount realized previous year from sale of piano,	- - -	\$1,406 76
From life membership,	\$ 360 00	
From investments,	- 20 01	
From fees, - -	5 00	
From dues, - -	1,021 75	
	<u>\$1,406 76</u>	

What may be termed our current or ordinary ex-				
penses, including salaries, notices and postage				
for our regular meetings, rent and current for				
our electric motor, amounted to				\$4,242 69
Increase over previous year, \$200.43.				
Our dues to Supreme Council and Council of Delib-				
eration amounted to				993 10
Decrease from previous year, \$200.80.				
Our other expenditures amounted to				3,046 09
Decrease from previous year, \$4,431.47.				
Total net saving of \$4,431 84 to our Treasury.				
We have 705 contributors to Lodge dues produce,				3,525 00
" 34 contributors to Council dues, -				68 00
				<hr/>
				\$3,593 00
Our interest from Permanent Fund of \$16,437.50 at				
4% amounts to				664 00
				<hr/>
				<u>\$4,257 00</u>

Showing a small excess over our current expenses for the year, and indicating that we have probably reached the point in our financial affairs, where our dues and interest from investments are capable of providing our ordinary expenses.

At the close of the previous year we had received				
account fees, for which degrees had not been				
conferred, - - - - -				\$760 00
We still hold in this account for these, -				235 00
				<hr/>
				\$525 00
We conferred degrees upon applicants entitling us				
to retain - - - - -				290 00
Leaving returned to applicants not approved or				
objected to, - - - - -				\$235 00
				<hr/>

This demonstrates the correctness of your Finance Committee's view that all fees received from applicants are a distinct



liability until degrees have been conferred. We refer to this, because doubt has been expressed in the past, by some of our members, as to the necessity for this method of accounting.

By reason of deaths, suspensions and remissions, we canceled from dues outstanding previous year,	- \$462 50	
Leaving on the ledger at the beginning of the year,	- - -	\$2,319 00
Of which there remained due at the close of the year, the sum of	- -	598 00
During the year we collected:		
Account outstanding from 1890,	\$1,721 00	
Account dues for 1891,	1,791 75	
The dues for last year amounted to		3,336 50
Of which there remained due at the close of the year,		\$1,544 75

A rigid review each year of the membership ledger, has proved beneficial in making our members more prompt in attending to their obligations to the Lodge, and is productive of good, not only to the Lodge, but to themselves. We recommend a continuance of this surgical treatment in all cases, excepting where the Lodge is satisfied that the financial condition of our brethren prevents their payment of dues.

The payment of \$1,791.75 out of \$3,336.50 dues for 1891, early in the year, is something for us to be proud of, but it is time the dues of previous years were met, and we should not find as much as \$598 left on the books at this late date.

Our cash on hand increased as follows:

General Fund,	- - -	\$3,705 87	
Permanent Fund,			
In cash,	- \$1,195 14		
In interest,	- 74 34		
		1,269 48	
			<u>\$4,975 35</u>

We have in the General Fund a cash	
balance on hand of	- - \$4,955 50
And recommended the transfer from	
same to our Permanent Fund of	\$3,000 00

We conferred the degrees of the Lodge upon 79, and lost by death, suspensions and withdrawals 30 members, leaving net gain of 49 during the year, and our membership at the close of the year was 802.

Our assets increased during the year \$4,391.60, and now amount to \$39,549.80, without taking credit for fees in anticipation of degrees.

We do not owe a dollar to anyone.

It has been said by some of our members, that our furniture and paraphernalia, which have cost us considerably over \$11,500, at which we place their value, should not appear in our assets, because we cannot realize upon them.

They are certainly worth this amount to us in our "business," as clearly as some contrivance, which, as scrap, would not pay for its hauling away, is worth even more than its cost to the mill which could not run without it, and, in case of fire, it would cost as much or more to replace it. We do not know that the paraphernalia would be collateral for a loan in one of our banks, but the thrift of a Body which enables it to gather together so much of it would go a long way toward entitling it to credit. We are entirely in favor of keeping this "asset" also in sight, because, in case of a fire, the valuation at which it has stood, taking into account the large accretions which have never been added on, would probably establish our claim without uncertain estimates, and those perhaps not familiar with the accounts having to pass judgment on its value.

We found the records, accounts and vouchers of the Bodies in their usual excellent shape, and kept according to the most thorough type of the accountant's art.

Our members would do well to examine these for themselves, and we are sure the officers will take pleasure and laudable pride in exhibiting them. We commend your Grand Secretary upon the good judgment exercised by him in his selection of an assistant, whose work indicates that he is not only thoroughly capable in the matter of accounts, but is possessed of admirable discrimination.

We notice, also, that while the Grand Secretary has received much needed assistance, the records show a great deal of his own handwriting, and indicate that his office has not yet become a sinecure. We recommend that the Trustees be authorized to continue during the current year, the salaries paid during the past year, and the expenses the Grand Secretary incurred during the past year, or which he may require to incur during the present year for use of typewriter in preparing statements, reports and correspondence, subject to the approval of the T.:P.:G.:M.:

The accompanying statements for the other Bodies in the Valley, constitute our reports to them, and we suggest the careful scrutiny of all the statements herewith by our members.

Respectfully and fraternally submitted,

JAMES ISAAC BUCHANAN, 33°,

GEORGE JACKSON GORMAN, 32°,

ANDREW JOHNSTON LAWRENCE, 32°,

*Finance Committee.*



## Receipts and Disbursements.

FROM FEBRUARY 6TH, 1891, TO FEBRUARY 18TH, 1892.

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### GENERAL FUND.

#### *Receipts.*

Fees in Lodge,	-	-	-	\$2,595 00	
“ Council, -	-	-	-	1,380 00	
“ Chapter, -	-	-	-	2,275 00	
“ Consistory, -	-	-	-	3,185 00	
Dues in Lodge, -	-	-	-	3,468 75	
“ Council, -	-	-	-	44 00	
<hr/>					\$12,947 75

#### *Disbursements.*

Return Fees,	-	-	-	\$ 955 00	
Supreme Council Dues, -	-	-	-	670 00	
Salaries, -	-	-	-	1,562 49	
Insurance, -	-	-	-	172 51	
Paraphernalia, -	-	-	-	499 90	
Printing and Stationery, -	-	-	-	826 59	
Books, -	-	-	-	53 40	
Postage, -	-	-	-	348 32	
Rent, -	-	-	-	1,800 00	
Sundry Expenses, Supplies and Per-					
manent Improvements, -	-	-	-	871 77	
Banquets, -	-	-	-	954 50	

Post Office Box Rent, - -	\$ 8 00	
Masonic Library Association, -	75 30	
Current for Motor, - -	96 00	
Masonic Home of Pennsylvania Dues,	20 00	
Council of Deliberation Assessments,	323 10	
Return Dues, - - -	5 00	
	<hr/>	9,241 88
		<hr/>
		\$3,705 87
Balance on hand, February 6th, 1891,		1,249 63
		<hr/>
Cash in General Fund, February 18th, 1892,		\$4,955 50
		<hr/>

## PERMANENT FUND.

Balance on hand, February 6th, 1891,	\$5,242 36	
Life Membership (6), - -	600 00	
Interest from Savings Banks, -	125 14	
Interest from Masonic Fund Society		
Bonds, - - - -	400 00	
Interest from Central Masonic Hall		
Association Note, - -	70 00	
	<hr/>	\$6,437 50
Deduct Loan to Central Masonic Hall		
Association, - -	3,500 00	
	<hr/>	
Balance cash on hand, Feb. 18, 1892,		\$2,937 50
		<hr/>



## Assets and Liabilities.

FEBRUARY 18TH, 1892.

### *Assets.*

Cash in General Fund, - - - -	\$4,955 50
" Permanent Fund, - - - -	2,937 50
Dues Outstanding in Lodge, - - - -	2,107 75
" " " Council, - - - -	37 50
Masonic Fund Society Stock, 1 share at par, -	5 00
Bonds of Masonic Fund Society and Accrued Interest	10,156 66
Central Masonic Hall Association Note and Accrued	
Interest, - - - - -	3,559 89
Organ, - - - - -	5,000 00
Furniture and Paraphernalia, - - - -	11,500 00
	<u>\$40,259 80</u>

### *Liabilities.*

Fees received for Degrees not conferred—

Lodge, - - - -	\$350 00
Council, - - - -	45 00
Chapter, - - - -	100 00
Consistory, - - - -	175 00
Advance Dues, - - - -	40 00
	<u>710 00</u>

Surplus at close of February 18th, 1892, \$39,549 80

Surplus—

February 5th, 1891, - - - -	\$35,158 20
" 18th, 1892, - - - -	39,549 80
	<u>Gain, - - - -</u>
	<u>\$4,391 60</u>

## Membership—

February	5th, 1891,	-	-	-	-	753
"	18th, 1892,	-	-	-	-	802
	Gain,	-	-	-	-	<u>49</u>

## Membership subject to dues—

February	5th, 1891,	-	-	-	-	665
"	18th, 1892,	-	-	-	-	705
	Gain,	-	-	-	-	<u>40</u>

## Life Members—

February	5th, 1891,	-	-	-	-	86
"	18th, 1892,	-	-	-	-	95
	Gain,	-	-	-	-	<u>9</u>

# Membership Statement.

FEBRUARY 6TH, 1891, TO FEBRUARY 18TH, 1892.

## GOURGAS GRAND LODGE OF PERFECTION.

Fees received from 103 applicants,	-	\$2,575 00	
Part fee received from 1 applicant,	-	20 00	
		<u>\$2,595 00</u>	
Fees returned to 20 applicants,	-	495 00	
		<u>\$2,100 00</u>	
Initiates during term, 79,	-	\$1,975 00	
Of which received previous term from			
8 applicants,	-	200 00	
		<u>\$1,775 00</u>	
Fees received from 13 applicants, de-			
grees not conferred,	-	325 00	
		<u>\$2,100 00</u>	
Membership last audit,	-	-	753
Initiates during term,	-	-	79
Restored to membership,	-	-	4
			<u>836</u>
Deaths—			
Life Members,	-	-	1
Other Members,	-	-	10
			<u>11</u>
Withdrawals,	-	-	2
Suspended,	-	-	21
			<u>34</u>
Membership, February 18th, 1892,	-	-	<u>802</u>
Members subject to dues,	-	-	705
Life Members,	-	-	95
Members exempt from dues,	-	-	2
			<u>802</u>

## Dues Statement.

FROM FEBRUARY 6TH, 1891, TO FEBRUARY 18TH, 1892.

### GOURGAS GRAND LODGE OF PERFECTION.

Dues outstanding last audit, -	-	-	\$2,754 00
Less by deaths, -	-	-	\$ 20 00
“ suspensions, -	-	-	317 50
“ dues remitted, -	-	-	125 00
			<u>462 50</u>
			\$2,291 50
634 Members @ \$5 00, -	-	-	\$3,170 00
5 “ @ 3 75, -	-	-	18 75
1 “ @ 2 50, -	-	-	2 50
65 “ @ 1 25, -	-	-	81 25
2 “ paid in advance, -	-	-	10 00
			<u>3,282 50</u>
			\$5,574 00
Cash received, -	-	-	\$3,468 75
Less dues returned, -	-	-	5 00
			<u>\$3,463 75</u>
Dues remitted, -	-	-	2 50
			<u>3,466 25</u>
Dues outstanding, February 15th, 1892,			<u>\$2,107 75</u>

PENNSYLVANIA GRAND COUNCIL PRINCES OF  
JERUSALEM, A.:A.:S.:R.:

FEBRUARY 6TH, 1891, TO FEBRUARY 18TH, 1892.

Fees received from 92 applicants,	-	-	\$1,380 00
Fees returned to 3 applicants,	-	-	45 00
			<u>\$1,335 00</u>

Initiates during term, 89,	-	-	\$1,335 00
Of which received previous term from			
2 applicants,	-	-	30 00
			<u>\$1,305 00</u>

Fees from 2 applicants, degrees not			
conferred,	-	-	30 00
			<u>\$1,335 00</u>

Members last audit,	-	-	-	-	-	755
Initiates during year,	-	-	-	-	-	89
Restorations,	-	-	-	-	-	3
						<u>847</u>
Deaths,	-	-	-	-	-	11
Withdrawals,	-	-	-	-	-	3
Suspensions,	-	-	-	-	-	18
						<u>32</u>

Membership, February 18th, 1892,	-	-	815
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Members subject to dues in Lodge of P.,	-	684
Life Members,	-	95
Members exempt from dues,	-	2
		<u>781</u>

Members subject to dues who are not members of		
Lodge of P. in Valley of Pittsburgh,	-	34



Dues outstanding last audit, - - -	\$25 00
26 Members @ \$2 00, - - -	52 00
9 " @ 50, - - -	4 50
	<u>\$81 50</u>
Less cash received, - - -	44 00
Dues outstanding, February 18th, 1892,	<u><u>\$37 50</u></u>
Members—	
February, 5th, 1891, - - -	755
" 18th, 1892, - - -	815
Gain, - - -	<u>60</u>
Members subject to dues—	
February 5th, 1891, - - -	26
" 18th, 1892, - - -	34
Gain, - - -	<u><u>8</u></u>

PITTSBURGH GRAND CHAPTER OF ROSE-CROIX,  
A.:A.:S.:R.:.

FEBRUARY 6TH, 1891, TO FEBRUARY 18TH, 1892.

Fees received from 91 applicants, -	\$2,275 00	
Fees returned from 3 applicants, -	75 00	
	<u></u>	<u>\$2,200 00</u>
Initiates during term, 87, -	\$2,175 00	
Of which received previous term from		
1 applicant, - - -	25 00	
	<u>\$2,150 00</u>	
Fees from 2 applicants, degrees not		
conferred, - - - \$50 00	50 00	
	<u></u>	<u>\$2,200 00</u>

Fees from 2 applicants, previous term, degrees not conferred, - - 50 00

Fees for degrees not conferred, \$100 00

Members last audit,	-	-	-	-	-	745	
Initiates,	-	-	-	-	-	87	
Restorations,	-	-	-	-	-	2	
						<u>834</u>	
Deaths,	-	-	-	-	-	11	
Withdrawals,	-	-	-	-	-	3	
Suspensions,	-	-	-	-	-	17	
						<u>31</u>	
Membership, February 18th, 1892,	-	-				803	

Members subject to dues—

Lodge of P.,	-	-	-	-	-	673	
Council P. of J.,	-	-	-	-	-	34	
Members exempt from dues,	-	-	-	-	-	2	
Life Members,	-	-	-	-	-	94	
						<u>803</u>	

Members—

February 5th, 1891,	-	-	-	-	745	
“ 18th, 1892,	-	-	-	-	803	
Gain,	-	-	-	-	<u>58</u>	

PENNSYLVANIA SOVEREIGN GRAND CONSISTORY,  
S.:P.:R.:S.:32°, A.:A.:S.:R.:

FEBRUARY 6TH, 1891, TO FEBRUARY 18TH, 1892.

Fees received from 91 applicants,	-	\$3,185 00	
Fees returned to 3 applicants,	-	105 00	
			<u>\$3,080 00</u>

Initiates during term, 87,	-	\$3,045 00	
Of which received previous term from			
1 applicant,	-	35 00	
			<u>\$3,010 00</u>

Fees from 2 applicants, degrees not			
conferred,	-	\$70 00	70 00
			<u>\$3,080 00</u>

Fees from 3 applicants, pre-			
vious term, degrees not			
conferred,	-	105 00	

Fees for degrees not conferred,		<u>\$175 00</u>	
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Members last audit,	-	-	-	-	741
Initiates,	-	-	-	-	87
Restorations,	-	-	-	-	2
					<u>830</u>
Deaths,	-	-	-	-	11
Withdrawals,	-	-	-	-	3
Suspensions,	-	-	-	-	16
					<u>30</u>
Membership, February 18th, 1892,	-				<u>800</u>

## Members subject to dues—

Lodge of P.,	-	-	-	-	-	670
Council P. of J.,	-	-	-	-	-	34
Members exempt from dues,	-	-	-	-	-	2
Life Members,	-	-	-	-	-	94
						<u>800</u>

## Members—

February 6th, 1891,	-	-	-	-	741
“ 18th, 1892, -	-	-	-	-	800
					<u>59</u>
Gain,	-	-	-	-	





